

Senate Bill 516

By: Senators Henson of the 41st, Butler of the 55th, Adelman of the 42nd, Thompson of the 5th and Weber of the 40th

AS PASSED

AN ACT

To provide a homestead exemption from DeKalb County School District ad valorem taxes for educational purposes in the amount of \$2,500.00 of the assessed value of the homestead for certain residents of that school district in each taxable year in which a sales and use tax for educational purposes is imposed and collected in such school district for any portion of that year pursuant to Article VIII, Section VI, Paragraph IV of the Constitution; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:

- (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the DeKalb County School District, including but not limited to taxes to pay interest on and to retire school bond indebtedness.
- (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.

SECTION 2.

(a) Each resident of the DeKalb County School District is granted an exemption on that person's homestead from all DeKalb County School District ad valorem taxes for educational purposes in the amount of \$2,500.00 of the assessed value of that homestead in each taxable year in which a sales and use tax for educational purposes is imposed and collected in such school district for any portion of that year pursuant to Article VIII, Section VI, Paragraph IV of the Constitution. The value of that property in excess of such exempted amount shall remain subject to taxation.

(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or person's agent files an affidavit with the tax commissioner of DeKalb County giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.

SECTION 3.

The tax commissioner of DeKalb County or the designee thereof shall provide application forms for the exemption granted by this Act and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

SECTION 4.

The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper affidavit as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make application and file such affidavit thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of DeKalb County or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

SECTION 5.

The exemption granted by this Act shall not apply to or affect any state taxes, county taxes for county purposes, municipal taxes, or independent school district taxes. The homestead exemption granted by this Act shall be in addition to and not in lieu of any other homestead exemption applicable to DeKalb County School District ad valorem taxes for educational purposes.

SECTION 6.

The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2008.

SECTION 7.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of DeKalb County shall call and conduct an election as provided in this

section for the purpose of submitting this Act to the electors of the DeKalb County School District for approval or rejection. The election superintendent shall conduct that election on the date of the July, 2008, state-wide general primary and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of DeKalb County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which reenacts the homestead exemption from DeKalb County School District ad valorem taxes for educational purposes
() NO in the amount of \$2,500.00 of the assessed value of the homestead for residents of that school district in each taxable year in which a sales and use tax for educational purposes is imposed and collected in such school district for any portion of that year pursuant to Article VIII, Section VI, Paragraph IV of the Constitution?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 through 6 shall become of full force and effect on immediately. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 through 6 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by DeKalb County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 8.

Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 9.

All laws and parts of laws in conflict with this Act are repealed.